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In re the Application of:)	
MARK A. FARQUHAR, et al.)	Confirmation No. 5131
Serial No. 10/649,021)	Group Art Unit 3636
Filed: August 27, 2003)	Examiner: Peter R. Brown
For: LOCKING AND UNLOCKING)	Attorney Docket 1-73929
MECHANISM FOR AN ACTIVE)	
HEADREST FOR A VEHICLE SEAT)	

Any outstanding fees due in connection with this Application should be charged to Deposit Account No. 13-0005.

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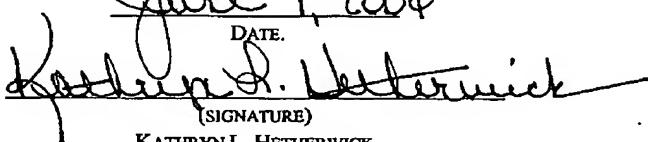
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In re the Application of:)
MARK A. FARQUHAR, et al.) Confirmation No. 5131
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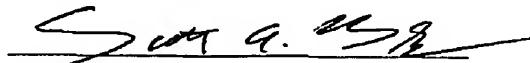
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Honorable Sir:

Applicants believe that the claims are allowable. However, Applicants do not necessarily acquiesce with the rationale set forth by the Examiner that patentability resides in the features listed by the Examiner.

Respectfully submitted,


Scott A. Blake
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